

## Public Sector Fraud: Comparative Analysis of Terminology and Concepts

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*Abstract. Public sector fraud reduces government resources for healthcare, education and welfare. The recent case of the Panama Papers revealed that 12 national leaders are among 143 politicians, their families and close associates from around the world known to have been using offshore tax havens. It is obvious that activities concerning tax have rapidly gained an international dimension both globally and in Europe.*

*A crucial role in communication on tax-related issues between states is played by precision in using terminology, with the choice of the correct equivalents in different languages. It has been pointed out by professionals in the tax field that some major concepts are elusive for the public and specialists alike, such as tax avoidance and tax evasion, or tax minimisation and tax avoidance.*

*The aim of this paper is to offer a trilingual – English, Lithuanian and Norwegian – comparative analysis of the most commonly used terms that denote activities reducing tax liability. It establishes the counterparts of terminology that refer to different categories of activities reducing tax liability in those three languages, discusses synonymy of the terms and their usage in legal acts and media discourse, and offers insights into semantic differences between the terms analysed and their degree of equivalency. The terminology was verified using the multilingual database Interactive Terminology for Europe (IATE) and supplemented using numerous additional sources, such as legal acts, various official documents and media materials.*

*The research focuses on terms ascribed to the three most common types of tax activities (tax planning, tax avoidance and tax evasion/fraud) and the two phenomena of tax shelters and tax havens.*

*The insights offered into usage of the terms, their counterparts in the three languages, their synonyms and semantics are believed to be valuable for efficient professional communication internationally.*

**Keywords:** *public sector fraud, tax-activity-related terms, terms and their synonyms, trilingual terminology analysis.*

**Reikšminiai žodžiai:** *viešasis sektorius, mokestinis sukčiavimas, terminai ir jų sinonimai, trikalbė terminų analizė.*

## Introduction

*Relevance of the issue.* European countries have recently faced an increasing number of instances of public fraud: the Panama Papers hit hard in March 2016, and scandals that question the legitimacy of the financial world have regularly surfaced, such as the collapse of major banks and pension frauds. Tax and public sector fraud reduces government resources for health, education and welfare. “The harmful activities of corporations endanger the safety of workers, consumers and passengers, and have a wider impact on public health and the environment” (Croall 2001, 4). Legal and illegal activities that reduce tax liability, and tax fraud deprive the public budget of money and limit the capacity of European and world countries to implement their economic and social policies.

Tax avoidance currently ranks highly on the tax-policy agenda worldwide. European Union institutions have also taken the initiative in this area, stressing the need for a uniform tax anti-avoidance approach across all EU member states.

As tax activities rapidly gain an international dimension, translation and interpreting have become inevitable in tax-related business and legal communication between different countries. Precision in using terminology and the choice of correct equivalents play a crucial part in this. It has been pointed out even by professionals in the tax field that some major concepts are elusive, such as *tax avoidance* and *tax evasion* (Gadžo, Klemenčič 2014, 280), or *tax minimisation* and *tax avoidance* (Lenaerts 2013).

Multilingual databases are constantly being created to ensure the standardisation of terminology for international usage and to help professionals, linguists and translators/interpreters to avoid mistakes.

*Aim of the research.* This paper focuses on a trilingual comparative analysis of the most commonly used terms that denote activities reducing tax liability. English terminology is contrasted with the terminology of one EU country (Lithuania) and one EEA country (Norway).

The study has the following aims:

- a. To establish the terminology equivalents that denote different categories of activities for reducing tax liability in English, Lithuanian and Norwegian;
- b. To discuss synonymy of the equivalents established and their usage in legal acts and media discourse.

- c. To look into semantic differences between the terms analysed terms and the degree of their equivalency.

The paper offers a comparative trilingual analysis of the following concepts:

1. Tax planning/tax mitigation/tax minimization.
2. Tax avoidance/aggressive tax planning.
3. Tax evasion/tax fraud.
4. VAT evasion/VAT fraud.
5. Tax non-compliance/tax shelter/sheltering
6. Tax haven/fiscal paradise.

*Research methodology.* English terminology was collected from the multilingual database *Interactive Terminology for Europe* (IATE) (<http://iate.europa.eu>). International and UK legal acts were used to check and supplement information about English terminology. The Lithuanian equivalents were also taken from the IATE database. This information was checked and supplemented using numerous additional sources, including legal acts, various official documents and media materials. Norwegian equivalents are not included in the IATE database, so were searched for in the Norwegian Criminal Acts as well as law dictionaries and law encyclopedia. This information was supplemented using various official documents issued by public authorities, as well as research articles and media sources.

The selected terms were analysed using descriptive and comparative research methods that enabled specific features of their semantics and usage in various discourses to be highlighted.

The insights offered into usage of the terms, their equivalents in three languages, their synonyms and semantics are believed to be valuable for the effective international communication of professionals in terms of translating, as well as in teaching and learning languages for specific purposes. The findings might contribute to further development of the IATE database and other terminology databanks.

## **Analysis of the terminology**

*The research* focuses on terms ascribed to the three most common types of tax activities – tax planning, tax avoidance and tax evasion/fraud – and the two phenomena of tax shelters and tax havens.

### **1. Tax planning**

In IATE, *tax planning* is defined as the study of possible steps for a taxpayer to take to achieve their most advantageous tax position (Interactive Terminology for Europe 2016). The leading online business-resource dictionary points out that it encompasses activities undertaken to minimise tax liability through the best use of measures such as all available allowances, deductions and exemptions (BusinessDictionary.com 2016). Investopedia – the largest financial education website and resource for contemporary terms and neologisms used in the sphere of

business – further specifies that *tax planning* is defined as “Logical analysis of a financial situation or plan from a tax perspective, to align financial goals with tax efficiency planning. The purpose of tax planning is to discover how to accomplish all of the other elements of a financial plan in the most tax-efficient manner possible. Tax planning, thus, allows the other elements of a financial plan to interact more effectively by minimizing tax liability” (Investopedia 2016).

It should be noted that this English term, *tax planning*, has two synonyms – *tax mitigation* and *tax minimisation* – that are used to name similar activities, as can be seen on the business-consultation websites of English-speaking countries. For example, “Tax planning, or mitigation is simply the application of UK tax law to minimise UK tax liabilities for taxpayers. It may be considered as getting the best possible deal available within the law” (Stratford Collins 2016); and “6 most common tax minimisation strategies” (MYOB 2016).

However, the term *tax planning* in English (EN) is most widely used in the professional discourse of lawyers and law researchers, as well as in the media. It therefore seems grounded that in the Lithuanian (LT) two-word term *mokesčių planavimas* and a Norwegian (NO) compound term *skatteplanlegging*, we see literal equivalents of the English term, with the counterparts in both LT and NO meaning “tax planning”.

The Lithuanian and Norwegian equivalents, with references to their recorded current usage, are presented in the table below:

|                                  |                          |
|----------------------------------|--------------------------|
| EN                               |                          |
| 1. <i>tax planning</i>           |                          |
| 2. <i>tax mitigation</i>         |                          |
| 3. <i>tax minimisation</i>       |                          |
| LT                               | NO                       |
| 1. <i>mokesčių planavimas</i>    | <i>skatteplanlegging</i> |
| (IATE)                           | (Store norske leksikon)  |
| 2. <i>mokesčių optimizavimas</i> |                          |
| (SORAINEN)                       |                          |

It should be noted that whereas in Norwegian only one term has an accepted usage, the synonym *mokesčių optimizavimas* was fairly recently introduced into the Lithuanian language with the purpose of further “veiling” the activity and designating it with the second internationally recognised word meaning “improvement” instead of opting for the more transparent semantics of “minimising”.

## 2. Tax avoidance

In IATE, *tax avoidance* is explained by use of its definition in Black’s Law Dictionary as taking advantage of legally available tax-planning opportunities to minimise one’s tax liability (Interactive Terminology for Europe 2016). However,

this definition does not seem to highlight the main difference between *tax planning* and *tax avoidance*. Although *tax avoidance* encompasses legal activities, according to the most recent European Commission paper on tax transparency to fight tax evasion and avoidance from August 2015, many forms of it “go against the spirit of the law, stretching the interpretation of what is “legal” as far as possible to minimise a company’s overall tax contribution (European Commission. Communication 2015). *Tax avoidance* therefore actually means the use of loopholes and mismatches in national rules to avoid paying taxes.

These activities are also called aggressive tax planning (which in some sources is also denominated as *aggressive tax management*). The European Commission earlier gave a definition of *aggressive tax planning* as “taking advantage of the technicalities of a tax system or of mismatches between two or more tax systems for the purpose of reducing tax liability” (European Commission. Commission Recommendation of 6.12.2012). This term is commonly used when talking about huge multinational corporations that exploit gaps in the international tax system to reduce their taxes. Thus, the semantics of both the terms *tax avoidance* and *aggressive tax planning* define activities that are legal, but that might be assessed as immoral.

*Tax avoidance* should **not** be confused with *tax evasion*, which is against the law. Two general types of tax non-compliance are therefore distinguished: (1) tax avoidance and (2) tax evasion. “This dichotomy is discernible from the legal perspective. Whereas *tax evasion* denotes behavior that is illegal, i.e. contrary to the letter of the tax law, *tax avoidance* stands for behavior that is legal, i.e. in accordance with the letter of the tax law, but frustrates the underlying purpose of the relevant legal rules. It is far easier to detect tax evasion, within the broad spectrum of illegal actions taxpayers take with the goal of reducing their tax liability. Typical examples include income underreporting, fraudulent invoicing for VAT purposes and undervaluation of property value” (Gadžo, Klemenčič 2014, 280).

The Lithuanian and Norwegian equivalents of the English terms *tax avoidance* and *aggressive tax planning* are presented in the table below:

| EN  |   |
|---|---|
| 1. <i>tax avoidance</i>   |   |
| 2. <i>aggressive tax planning</i>   |   |
| LT<br>1. <i>mokesčių vengimas</i><br>(IATE; SORAINEN)<br><a href="https://www3.mruni.eu/ojs/public-policy-and-administration/article/viewFile/2368/21742">https://www3.mruni.eu/ojs/public-policy-and-administration/article/viewFile/2368/21742</a> .<br><i>agresyvus mokesčių planavimas</i><br>(Juris24) | NO<br>1. <i>skatteunngåelse</i><br>(Tax Justice Network. Norge; Dagbladet)<br>2. <i>skatteminimalisering</i><br>(Engelsk-norsk juridisk ordbok 2013)<br>3. <i>skatteslanking</i><br>(Engelsk-norsk juridisk ordbok 2013)<br>4. <i>aggressiv skatteplanlegging</i><br>(Klassekampen) |

As seen from the table, the activity of *aggressive tax planning* has obvious literal equivalents with absolutely the same meaning and transparent term structure both in Lithuanian and Norwegian (LT: *agresyvus mokesčių planavimas*; NO: *agressiv skatteplanlegging*).

The same is true of the Lithuanian term meaning tax avoidance, which is *mokesčių vengimas*, – that is, a two-word term with the head noun *mokesčiai* (meaning “tax”) in plural genitive case and a nominalisation of the verb *vengti* (“to avoid”). The semantics of the verb *vengti*, implying active measures, creates the possibility of interpretation, and in some online references (Verslo žinios. Žodynas 2016, 9) it is mistakenly declared that *mokesčių vengimas* includes illegal activities to reduce tax liability, thus equating it with tax evasion.

This confusion between tax avoidance and tax evasion is common in many languages, and the differences should be explained in terminology databases and dictionaries.

The Norwegian language contains as many as three synonyms denoting tax avoidance – *skatteunngåelse*, *skatteminimalisering* and *skatteslanking*. The differences of meaning between those three terms are elaborated in the following paragraph. It should be pointed out that the main difference between those terms is their field of usage.

The term *skatteunngåelse* is an official legal term, and is used in professional legal and tax-related discourse. *Skatteslanking* was found only in media materials and there is a lexicographical indication for its status as a colloquialism. *Skatteslanking* is composed of the noun *skatt* (“tax”) and the noun *slanking* (“making slender/slim”) and has an expressive connotation. Its usage is therefore limited to media sources and everyday discourse. *Skatteminimalisering*, which means “tax minimisation”, does not have an established status of usage either in professional or everyday Norwegian discourse and is little used. It is a literal equivalent of the English term *tax minimisation*. However, these terms have different meanings in both languages: in English, *tax minimisation* is a synonym for *tax planning*, whereas in Norwegian, *skatteminimalisering* is a synonym of *skatteunngåelse* (“tax avoidance”).

### 3. Tax evasion / tax fraud

In the Oxford Dictionary of Law, *tax evasion* is defined as “any illegal action taken to avoid the lawful assessment of taxes” (Law, Martin 2013). The online business dictionary defines it as an “unlawful attempt to minimize tax liability through fraudulent techniques to circumvent or frustrate tax laws, such as deliberate under-statement of taxable income or willful non-payment of due taxes” (BusinessDictionary.com 2016).

*Tax fraud* is a synonym for *tax evasion*, with the terms used interchangeably in various documents. However, the European Commission contribution to the European Council of 22 May, 2013, titled “Combating tax fraud and evasion” de-

fines both terms, distinguishing their semantic differences: “Tax fraud is a form of deliberate evasion of tax which is generally punishable under criminal law. The term includes situations in which deliberately false statements are submitted or fake documents are produced. Tax evasion generally comprises illegal arrangements where liability to tax is hidden or ignored, i.e. the taxpayer pays less tax than he or she is legally obliged to pay by hiding income or information from the tax authorities” (Combating tax fraud and evasion 2013).

In IATE, both the terms *tax evasion* and *tax fraud* are defined as “deliberate and illegal evasion of tax” (Interactive Terminology for Europe 2016). This is a faulty elucidation because it does not meet the requirements for term definitions: here, the term *tax evasion* is explained using the same two words from which it is itself composed.

In the Lithuanian and Norwegian languages, there are various equivalents for the English terms tax evasion and tax fraud :

| EN   |  |
|--|--|
| 1. <i>tax evasion</i>  |  |
| 2. <i>tax fraud</i>  |  |
| LT<br>1. <i>neteisingų duomenų apie pajamas, pelną ar turtą pateikimas</i><br>(LR Baudžiamasis kodeksas 2000, 220 str.)<br>2. <i>mokesčių slėpimas</i><br>(SORAINEN)<br>3. <i>mokestinis sukčiavimas</i><br>(Kova su mokestiniu sukčiavimu ir mokesčių slėpimu 2013) | NO<br>1. <i>skattesvik</i><br>(Straffeloven 2005, § 378-381; Jusleksikon 2010; Engelsk-norsk juridisk ordbok 2013)<br>2. <i>skatteunndragelse</i><br>(Jusleksikon 2010; Engelsk-norsk juridisk ordbok 2013)<br>3. <i>skattebedrageri</i><br>(Stortinget.no; Dagbladet)<br>4. <i>skattesnyteri</i><br>(Aftenposten) |

In the Lithuanian Criminal Code, one can find only the multi-word term *neteisingų duomenų apie pajamas, pelną ar turtą pateikimas*. This means “provision of inaccurate data on income, profit or assets” (LR Baudžiamasis kodeksas 2000). However, the preferred term in written professional discourse both by researchers and tax law practitioners is *mokesčių slėpimas*, meaning “tax concealment”. The semantics of the term *mokesčių slėpimas* are somewhat misleading because it is not the taxes, but the income or assets that are concealed. Nevertheless, the term has been widely used by different sources, whereas the more precise term *mokestinis sukčiavimas* (“tax fraud”, in which the word *sukčiavimas* – “fraud” – is modified by the adjective *mokestinis* – “taxing”) does not enjoy equally common usage.

In the Lithuanian translation of the European Commission contribution to the European Council of 22 May, 2013, titled “Combating tax fraud and evasion” (Kova su mokestiniu sukčiavimu ir mokesčių slėpimu 2013), it is explained that *mokesčių*

*slėpimas* has a broader meaning than *mokestinis sukčiavimas*, given that the latter refers only to deliberately fraudulent activities. Thus, *mokesčių slėpimas* is equivalent to *tax evasion*, whereas *mokestinis sukčiavimas* is a counterpart of *tax fraud*.

The Norwegian contemporary law dictionary published in 2013 (Åge Lind Engelsk-norsk juridisk ordbok), and encyclopedia of law published in 2010 (Jusleksikon) state that the two compound terms *skattesvik* (meaning “tax fraud”) and *skatteunndragelse* (“tax evasion”) are absolute synonyms (Lind Å 2013, 22). Both of these terms are used interchangeably in Norwegian legal acts. The Norwegian criminal law act denotes tax evasion activities as *skattesvik*, opting for the translucent semantics of “fraud” (Straffeloven 2005). In addition to those two terms, *skattebedrageri* (meaning “tax deceit/fraud”) has been traced on some official websites and media sources as having the same meaning as *skattesvik* and *skatteunndragelse* (Stortinget.no 2009-2010, 6). Finally, the term *skattesnyteri* (“tax swindle”) defines the same tax evasion activities. *Skattesnyteri* has not been recorded in official documents and is found only in media reports, so is attributed to colloquialisms (Aftenposten 2016).

#### 4. VAT fraud / VAT evasion

The most common type of tax evasion or tax fraud is *VAT fraud / VAT evasion*. This covers a wide array of different types of fraud in relation to both goods and services, including unregistered taxable persons, the suppression of sales and/or purchases, false invoicing, the manipulation of liabilities and accounting schemes, missing trader intra-community fraud, labour provider fraud and smuggled goods (Interactive Terminology for Europe 2016).

The terms *VAT fraud* and *VAT evasion* include the abbreviation *VAT*, referring to value added tax. The terms are used interchangeably in various sources, but the term *tax fraud* dominates in official reports and documents (EUROPOL; GOV.UK). The two English terms display more than a couple of equivalents both in Lithuanian and Norwegian:

| EN   |  |
|--|--|
| 1. <i>VAT fraud</i>  |  |
| 2. <i>VAT evasion</i>  |  |
| LT   | NO   |
| 1. <i>sukčiavimas PVM / sukčiavimas pridėtinės vertės mokesčiu</i><br>(IATE) | 1. <i>mva.-svik / moms-svik</i><br>(Regjeringen.no)                        |
| 2. <i>sukčiavimas PVM srityje</i><br>(IATE, deprecated)                      | 2. <i>mva.-unndragelse / moms-unndragelse</i><br>(Skatteetaten; Dagbladet) |
| 3. <i>PVM sukčiavimas</i><br>(Delfi.lt)                                      | 3. <i>mva.-bedrageri / moms-bedrageri</i><br>(Drammens Tidende)            |
| 4. <i>PVM grobstymas</i><br>(Delfi.lt)                                       | 4. <i>mva.-svindel / moms-svindel</i><br>(Aftenposten)                     |



In Lithuanian, two terms are recommended by IATE base – with the abbreviation *PVM* (meaning “value added tax”) or with its full version: *sukčiavimas PVM* and *sukčiavimas pridėtinės vertės mokesčiu* (Interactive Terminology for Europe 2016). However, in general discourse, the terms *PVM sukčiavimas* (with the abbreviation at the beginning of the term) and *sukčiavimas PVM srityje* (meaning “fraud in the VAT sphere”) are more common, although they contradict the norms of standard Lithuanian language. It is interesting to note that in media and police reports, yet another term prevails – *PVM grobstymas* (Fuks 2013). In Lithuanian, *grobstymas* means “plunder”, so is an expressive connotation and is immediately associated with well-organised white-collar crimes that defraud public authorities. *Grobstymas* comes from Soviet-period terminology and is not used in the current legal documents; however, it is still alive in general discourse.

In Norwegian, VAT is denominated by two abbreviations: the contemporary *mva.* and an abbreviation that is no longer official, *moms*. In 1935, Norway introduced *omsetningsavgift* (“sales tax”), with the abbreviation *oms*. This was later replaced with the compound term *merverdiomsetningavgift* (“value added sales tax”) and gained the abbreviation *moms*. Finally, the tax was shortened to *merverdiavgift* (“value added tax”) and the official abbreviation became *mva.*, but the old abbreviation *moms* has survived and is still widespread in general discourse.

In professional discourse, the most common Norwegian terms are hyphenated compounds consisting of the abbreviation *mva.* and the noun *svik* (“fraud”) or *unndragelse* (“evasion”): *mva.-svik* and *mva-unndragelse* (Regjeringen.no 2016; Skatteetaten 2012). The other two terms listed in the table (*mva.-bedrageri* and *mva.-svindel*) are used far more seldom and their usage is restricted to the everyday colloquial sphere (Drammens Tidende 2016; Aftenposten 2016).

### 5. Tax non-compliance / tax shelter / sheltering

The term *tax non-compliance* is not included in IATE, but is used in some EU documents (such as Taxation 2016). *Tax non-compliance* refers to a variety of activities that are unfavourable for a state’s tax system and includes both tax avoidance and tax evasion.

Another term worth mentioning that refers to both legal and illegal means of reducing tax liability is *tax shelter / tax sheltering* (Investing Answers. Financial Dictionary 2016). Some sources (including IATE) claim that this term covers only legal means of reducing tax liability. However, the use of the collocations *abusive tax shelters* and *fraudulent tax shelters* suggests that it can be used to refer to both legal and illegal activities.

Both terms (*tax non-compliance* and *tax shelter / tax sheltering*) are not as widely used in European sources as in the US. These terms do not have established equivalents in Lithuanian and Norwegian, and the suggested multi-word translations combine tax-avoidance and tax-evasion activities:

|  |  |
|--|--|
| EN<br>1. <i>tax non-compliance</i><br>2. <i>tax shelter / tax sheltering</i> |  |
| LT<br><i>mokesčių vengimas ir slėpimas</i>                                   | NO<br><i>skatteunngåelse og skattesvik</i> |

## 6. *Tax haven / fiscal paradise*

A *tax haven* or *fiscal paradise* refers to a country that is able to finance its public services with no or nominal income taxes and that offers itself as a place that non-residents can use to escape tax in their country of residence, often combined with serious limitations on the ability of other nations to obtain information from that country for tax purposes (Interactive Terminology for Europe 2016). The EU has developed a list of tax haven-countries (EU business 2016) and controls EU corporations that start their business in these countries. The EU aims to ensure that multinational companies pay taxes where they generate profits, that tax rules in one country do not penalise others, and that honest businesses do not lose out to unscrupulous competitors. The focus now is on creating a single set of rules for companies in the EU to use in calculating their profits, and to ensure that taxes are actually paid (Jamaica Observer. EU blacklists tax haven Caribbean countries 2016).

The English terms given above are absolute synonyms; however, *tax haven* is more common than *fiscal paradise*. The former term is comprised of the two nouns *tax* and *haven*, while the latter includes the adjective *fiscal* and the noun *paradise*. The equivalent Lithuanian two-word term and the Norwegian compound term use components from both English terms – the noun in LT *mokesčiai* and NO *skatt* (“taxes”); and the noun in LT *rojus* and NO *paradis* (“paradise”). In the Lithuanian language, the term has been newly coined and yet is not so widely used, whereas the Norwegian term has been firmly established.

|  |   |
|--|---|
| EN<br>1. <i>tax haven</i><br>2. <i>fiscal paradise</i> |   |
| LT<br><i>mokesčių rojus</i><br><br>(IATE)              | NO<br><i>Skatteparadis</i><br><br>(Regjeringen.no)<br><br><a href="https://www.regjeringen.no/no/dokumentarkiv/stoltenberg-ii/fin/tema-og-redaksjonelt-innhold/det-nordiske-prosjektet-mot-skatteparadi/id566710/">https://www.regjeringen.no/no/dokumentarkiv/stoltenberg-ii/fin/tema-og-redaksjonelt-innhold/det-nordiske-prosjektet-mot-skatteparadi/id566710/</a> |

## Conclusions

1. In every of the six categories of activities analysed, reducing tax liability synonymy is observed. There are at least two English synonymous terms in each category. Their equivalents in Lithuanian and Norwegian display an even wider range of synonyms – usually four in each – that have the same or nearly the same meaning. The only exception to this tendency is the case with three interchangeably used English terms: 1. *tax planning*; 2. *tax mitigation*; 3. *tax minimisation*. These have only one counterpart in Norwegian (*skatteplanlegging*) and two in Lithuanian (*mokesčių planavimas* and *mokesčių optimizavimas*).
2. Synonymy creates difficulties in the correct use of terminology and points to the necessity for more work on unifying terminology both in the languages analysed and documents in English for common interstate reference.
3. Semantic differences between synonymous terms are to be highlighted in terminology databases and teaching/learning materials for users and translators to avoid misinterpretation. The research revealed the semantic differences between several pairs of synonymous terms (for example, *tax fraud* and *tax evasion*) that are not elaborated in the databases analysed.
4. Further information on the field and sphere of use needs to be included in current terminology databases. This research highlighted terms that are restricted to general, non-professional discourse, even though they have long-established public usage (for example, *PVM grobstymas* in Lithuanian).
5. The research highlighted the fact that there are no established equivalents in the Lithuanian and Norwegian languages for the English synonymous terms *tax non-compliance* and *tax shelter (sheltering)*. The suggestion was made by the authors of the paper to denominate these using the multi-word terms *mokesčių vengimas ir slėpimas* (LT) and *skatteunngåelse og skattesvik* (NO).

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## Viešasis sektorius ir mokestinis sukčiavimas: sąvokų ir terminijos lyginamoji analizė

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### Anotacija

Mokestinis sukčiavimas viešajame sektoriuje mažina nacionalines mokesčines pajamas, kurios galėtų būti skiriamos visuomenės sveikatai, švietimui ir kitoms socialinės gerovės sistemoms. 2016 metų pavasarį „Panamos popieriais“ praminto skandalo tyrimas atskleidė, kad kai kurie įtakingiausi pasaulio veikėjai slėpė savo pinigus ofšorinėse struktūrose. Tai ne tik atskleidė platų tarptautinį veiklos, susijusios su mokesčiniu sukčiavimu ir mokesčių slėpimu, mastą, bet ir tą faktą, kad daugeliu atvejų mokesčio sukčiavimu veikos viešajame diskurse yra įvardijamos tikrąją esmę maskuojančiais terminais, pvz., „mokesčių optimizavimas“ arba „agresyvus mokesčių planavimas“.

Lemiamas vaidmuo, kovojant su mokesčiniu sukčiavimu tarptautinėje erdvėje, yra ir tikslus terminijos, teisingų ekvivalentų įvairiomis kalbomis pasirinkimas. Mokesčių srities specialistai pastaruoju metu nurodo, kad kai kurie pagrindiniai terminai, vartojami viešojoje erdvėje, yra neskiriami net profesionalų, pvz., *tax avoidance* ir *tax evasion* anglų kalboje arba *mokesčių planavimas* bei *mokesčių vengimas ir slėpimas* lietuvių kalboje.

Šio straipsnio tikslas yra išanalizuoti trijų – anglų, lietuvių ir norvegų – kalbų dažniausiai vartojamus mokesčio sukčiavimo ir mokesčių vengimo terminus. Pateikiami anglų kalbos terminai ir jų ekvivalentai lietuvių ir norvegų kalbomis, analizuojami šių terminų sinonimai tiek teisės aktuose, tiek žiniasklaidoje, aptariami semantiniai sinonimiškai vartojamų terminų skirtumai bei diskurso nulemti variantų pasirinkimai. Straipsnyje siūlomos terminų ir jų sinonimų vartojimo įžvalgos, tikimasi, pasitarnaus efektyviai tarptautinei komunikacijai šiuo viešajai politikai svarbiu klausimu.

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